

Assam General Sales Tax (Amendment) Act, 1999

15 of 1999

[29 May 1999]

CONTENTS

1. Short title, extent and commencement
2. Amendment of section-2
3. Amendment of section-3
4. Amendment of section-7
5. Amendment of section 8A
6. Insertion of new section 10A
7. Amendment of section 18
8. Insertion in section 19
9. Amendment of section 22
10. Insertion in section 28
11. Amendment of section 30
12. Amendment of section 36
13. Amendment of section 61
14. Amendment of section 62
15. Insertion of new section 62A
16. Amendment of section 70

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PREAMBLE

An

Act

further to amend the Assam General Sales Tax Act, 1993.

Whereas it is expedient further to amend the Assam General Sales Tax Act, 1993 (Assam Act XII of 1993), hereinafter referred to as the principal Act, in the manner' hereinafter appearing;

It is hereby enacted in the Fiftieth Year of the Republic of India as follows: -

1. Short title, extent and commencement :-

(1) This Act may be called the Assam General Sales Tax

(Amendment) Act, 1999.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

2. Amendment of section-2 :-

In the principal Act, in section 2, in clause (34), in sub-clause (d), Explanation 2 shall be omitted.

3. Amendment of section-3 :-

In the principal Act, in. section 3, sub-section (6) shall be omitted and the existing sub-section (7) shall be renumbered as sub-section (6).

4. Amendment of section-7 :-

In the principal Act, in section 7,-

(i) in sub-section (7),--

(a) in clause (ii), for the letters, figure and sign, "Rs. 50,000/-", the letters, figure and sign "Rs. 1,00,000/-" shall be substituted;

(b) in clause, (iii), for the letters, figure and sign "Rs. 50,000/-", the letters, figure and sign "Rs. 1,00,000/-" shall be substituted;

(ii) after sub-section (7), the following shall be inserted as sub-section (8), namely:-

"(8) Notwithstanding anything contained in any other provisions of this Act, any dealer dealing in exempted goods as specified in Schedule I shall also be liable to pay tax on the sale value (expressed or implied) of containers used in selling such exempted goods, to be determined in the manner as may be prescribed."

5. Amendment of section 8A :-

In the principal Act, in section 8A,-

(i) in sub-section (1), in the first paragraph, the words "if his turn over liable to tax for that year exceeds rupees three lakhs", appearing at the end shall be omitted and for the punctuation mark".", appearing after the word, "Act", the punctuation mark";" shall be substituted;

(ii) in sub-section (2), clause (b) shall be omitted;

(iii) sub-section (3) shall be omitted.

6. Insertion of new section 10A :-

In the principal Act, after section 10, the following shall be inserted as section 10A, namely: -

" 10A. Audit of Accounts of certain dealers.

Every dealer whose gross turn over in a year exceeds rupees forty lakhs, shall get his accounts audited by a Chartered Accountant and shall submit a copy of the audited statement of account and certificate in such manner as may be prescribed."

7. Amendment of section 18 :-

In the principal Act, in section 18, in sub-section (1), the word "the", occurring in between the words, "in" and "respect", shall be omitted.

8. Insertion in section 19 :-

In the principal Act, in section 19, in sub-section (1), between the words, "two years" and "in which", the words "from the end of the year" shall be inserted.

9. Amendment of section 22 :-

In the principal Act, in section 22, for sub-sections (1), (2) and (3), the following shall be substituted and the existing sub-sections (4) and (5) shall be renumbered as sub-section (2) and (3), namely: -

"(1) If any dealer does not pay the full amount of tax payable by him under this Act by the date on which it falls due as per provisions of the Act, simple interest at the rate of two percentum per month from the first day of the month next following the said date shall be payable by him on the amount by which the tax paid, if any, by the aforesaid due date falls short of the tax payable. No interest under this section shall be payable if the amount of tax paid by the aforesaid due date is not less than ninety percentum of the tax payable."

10. Insertion in section 28 :-

In the principal Act, in section 28,--

(i) in the first paragraph, for punctuation mark full stop (.) at the end, the punctuation mark colon shall be substituted and thereafter before Explanation I, the following provisos shall be inserted, namely: -

" Provided that the proceedings for recovery of such dues may be initiated after expiry of one year with the prior approval of the

Commissioner of Taxes:

Provided further that no proceedings for recovery of such dues shall be commenced after the expiry of three years from the last day of the year in which the dealer or person liable is deemed to be in default;"

(ii) in Explanation 1, between the words and comma, "one year" and "any period", the words, "or three years" shall be inserted.

11. Amendment of section 30 :-

in the principal Act, in section 30,-

(i) in sub-section (1), for the words "the end of", occurring between the word from and the words "the period", the words "the date of assessment for" shall be substituted;

(ii) in sub-section (2), for the words "such sale", occurring between the words, of and and, the words "assessment for the year to which the sale relates" shall be substituted.

12. Amendment of section 36 :-

In the principal Act, in section 36,-

(i) in sub-section 2,--

(a) in the first proviso, for the words "two years", the words "ninety days" shall be substituted;

(b) in the second proviso, for the words "two years", the words "ninety days" shall be substituted;

(iii) after the existing sub-section (2), the following shall be inserted as sub-section (3), and the existing sub-section (3) shall be renumbered as sub-section (4) namely: --

"(3) (a) when an assessing officer is aggrieved by any order passed by the Appellate Authority, he may file a revision petition within ninety days from the date of receipt of such order.

(b) when a revision petition is filed by an assessing officer, the Commissioner may, after examination of the order of the Appellate Authority and the records of any proceeding under this Act to which the order of the Appellate Authority relates and after making an enquiry or causing an enquiry to be made, as he may deem necessary, pass any order reversing, modifying or upholding the order of the Appellate Authority:

Provided that Commissioner shall not pass any order prejudicial to the dealer or the person to whom the order relate without giving him a reasonable opportunity of being heard."

13. Amendment of section 61 :-

In the principal Act, in section 61,-

- (i) in the first paragraph, between the words, "under this Act" and "he shall", the words and punctuation marks, "or fails to pay any demand on account of tax, interest or penalty payable or assessed or imposed under this Act," shall be inserted;
- (ii) in clause (i), between the words, "sought to be evaded" and the words, "exceeds one lakh of rupees", the words, "or the demand on account of tax interest or penalty" shall be inserted.

14. Amendment of section 62 :-

In the principal Act, in section 62,--

- (i) in the heading, the words, "of false return" shall be omitted;
- (ii) the existing section shall be renumbered as sub section (1) and after the sub-section so renumbered, the following shall be inserted as sub-section (2), namely: --

"(2) If any person abets or induces in any manner another person to commit any offence punishable under sections 57, 58 or 59 of this Act, he shall, on conviction be punishable with the same punishment as provided for commission of the offence in the respective sections."

15. Insertion of new section 62A :-

In the principal Act, after section 62, the following shall be inserted as section 62A, namely: --

"62A. Failure to deposit tax deducted at source.-

If a person, who is liable to deduct tax under section 27, fails to do so, or after making deduction fails to deposit the same within the time stipulated, shall on conviction be punishable--

- (a) in a case where the amount of tax is below one lakh rupees, with imprisonment of either description for a term not exceeding six months; and
- (b) in any other case, with imprisonment of either description for a term which may extend to one year."

16. Amendment of section 70 :-

In the principal Act, in section 70, for the word "an", appearing between the words "substituted" and "effect", the word "and" shall be substituted.

